

# How To's – from Hawai'i ODC

## 4 Main Records Used for Regular Accounting

### The Four Main Records You Will Need

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<b>A.</b> Receipt and Disbursement Journals	RGTA 4(c)(1)
<b>B.</b> Client Subsidiary Ledgers	RGTA 4(c)(2)
<b>C.</b> Check Registers	RGTA 4(c)(7)
<b>D.</b> Three-Way Reconciliation (required quarterly)	RGTA 4(c)(8)

*\*\*RGTA Rule 4 requires you to keep more records than this for reference, but these 4 are what you will use to balance your books*